

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

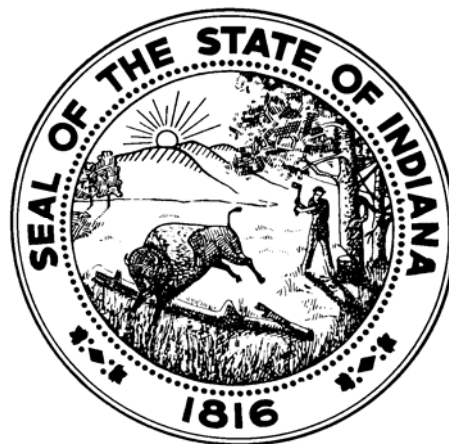
AUDIT REPORT

OF

FULTON COUNTY OFFICE OF FAMILY AND CHILDREN

FAMILY AND SOCIAL SERVICES ADMINISTRATION

January 1, 2005 to December 31, 2005



FILED
10/27/2006

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Director	Christina Ackerman	01-01-05 to 12-31-06
Secretary Family and Social Services Administration	Venita Moore (Interim) E. Mitchell Roob, Jr.	12-18-04 to 01-09-05 01-10-05 to 01-11-09
Director Department of Child Services	James W. Payne	01-10-05 to 01-11-09



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TO: THE OFFICIALS OF THE FULTON COUNTY OFFICE OF FAMILY AND
CHILDREN – FAMILY AND SOCIAL SERVICES ADMINISTRATION

We have audited the records of the Fulton County Office of Family and Children – Family and Social Services Administration, for the period from January 1, 2005 to December 31, 2005, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Comprehensive Annual Report of State of Indiana, except as stated in the Audit Result and Comment.

STATE BOARD OF ACCOUNTS

July 17, 2006

FULTON COUNTY OFFICE OF FAMILY AND CHILDREN
FAMILY AND SOCIAL SERVICES ADMINISTRATION
AUDIT RESULT AND COMMENT

SDO ACCOUNT RECONCILEMENT

The Fulton County Office of Family and Children did not reconcile the SDO account.

Two reconciliations must be performed for the SDO fund each month. The bank statement for the checking account must be reconciled to the check register. Also, the check register must be balanced to the total SDO account. These reconciliations must be formally documented. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 7)

FULTON COUNTY OFFICE OF FAMILY AND CHILDREN
FAMILY AND SOCIAL SERVICES ADMINISTRATION
EXIT CONFERENCE

The contents of this report were discussed on August 21, 2006, with Christina Ackerman, County Director. The official response has been made a part of this report and may be found on page 6.



*"People
helping people
help
themselves"*

Mitchell E. Daniels, Jr., Governor
State of Indiana

***Division of Family Resources
Fulton County Office***

1920 RHODES STREET
ROCHESTER, IN 46975-8033
574-223-3413
FAX: 574-223-2634

October 16, 2006

State Board of Accounts
302 West Washington Street
Room East 418
Indianapolis, IN. 46204-2765

To Whom It May Concern:

I wish to reply to the audit of our SDO account that was conducted for period ending 12/31/2005.

According to Form 224S-C our records showed a deficit of 142.14. We have since found an item that needs to be reimbursed in the amount of 20.47. In April of 2005, I wrote a check to the Treasurer of the State of Indiana for .89. Our records show that the check has been cashed and we have received a letter confirming receipt of the check. However that amount has not been returned to our checking account. In the fall of 2005 we received an audit that stated our account exceeded the 1500.00 that was supposed to be there.

My account clerk and I have spent hours reviewing our files and claims trying to locate the area that is discrepant but have been unsuccessful and are requesting additional assistance in the review of our records so that we may balance once and for all. When I was first assigned to this office in August 2000, I asked for an audit of all financial records but that audit was never done. Although we have had several audits we have never had a base period with which to work and are continually frustrated when audits are conducted over a period of time that we are not sure that the beginning figure is correct. If there is no one from the State Board of Accounts available to assist us, please refer me to the person or office that can.

Sincerely,

Christina Ackerman, Director
Fulton County DCS/DFR
1920 Rhodes Street

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